

ORDINANCE NO. 2001-16

Special County Occupation Taxes for Public Safety

Section 1. A tax is hereby imposed upon all persons engaged in the business of selling tangible personal property, other than personal property titled or registered with an agency of this State's government, at retail in this county at the rate of .50% of the gross receipts from such sales made in the course of such business while this ordinance is in effect, and a tax is hereby imposed upon all persons engaged in this county in the business of making sales of service, at the rate of .50% of the selling price of all tangible personal property transferred by such serviceman as an incident to a sale of service. Such Special County Occupation Taxes For Public Safety shall not be applicable to the sales of food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks and food that has been prepared for immediate consumption) and prescription and non-prescription medicines, drugs, medical appliances and insulin, urine testing materials, syringes and needles used by diabetics.

The imposition of these public safety taxes is in accordance with the provisions of Section 5-1006.5(a) and 5-1006.5(b), of the "Counties Code" (55 ILCS 5/5-1006.5(a) and 55 ILCS 5/5-1006.5(b)).

Section 2. The taxes hereby imposed, and all civil penalties that may be assessed as an incident thereto, shall be collected and enforced by the Department of Revenue of the State of Illinois. The Department of Revenue shall have full power to administer and enforce the provisions of this ordinance.

Section 3. The County Clerk is hereby directed to file a certified copy of this ordinance with the Illinois Department of Revenue on or before the first of October, 2001.

Section 4. This ordinance shall take effect on the first day of January next following the adoption and filing of this ordinance with the Department of Revenue.

Adopted this 19<sup>th</sup> day of June, 2001.

  
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JOHN CHURCH  
Kendall County Board Chairman

  
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PAUL ANDERSON  
Kendall County Clerk